G.R.S. IX—5]

Previous references. 1921 (med) **File No.** 129-21

Serial Nos. 11, 13, 15617

Later references.

Med H 218-27 (1 to 2)
Med 74-32 85 1-2
Jud 14-33, 4, 21.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos.

Part B for April 23

SUBJECT

Procedure for adjustment of Contributions from Local Bodies for the up-keep of Local fund dispensaries

17 To, The Comptroller, the Senior Surgeon, the DHS of Districts, presidents of all District Boards, presidents of City Mc. Councils. pdh. H. G. I Sanj 24 No. L 6827-47/L 5. 4. 1923

Approves of the procedure suggested by the Comptroller in the matter refd to above.

HS.
4.5.23.

Printed on the Multigraph.

N O T E.

The Special Finance Committee made a recommendation that the Local Bodies should be required to bear half the cost of salaries of Sub Assistant Surgeons and of Europe Medicines instead of the Government wholly meeting such charges in all local fund dispensaries. They were of opinion that this proposal would effect a saving of about Rs. 90,000 per annum. As the question of the withdrawal of the Mohatarfa from the District Boards was under the consideration of Government, the Council were of opinion that the local bodies may be consulted before any action is taken on this recommendation of the Special Finance Committee. The opinions of the District Boards in 7 Districts and of the Municipalities in 3 Districts have now been received. With the single exception of the Taluk Board of Srinivasapur, all the local bodies have unanimously resolved that their finances are not in a condition to bear any additional burden. It is not unlikely that the other municipalities who have not yet replied may resolve in a similar manner. It may therefore be assumed that none of the local bodies is willing to increase its contributions towards the charges on account of Local Fund Dispensaries. As Government have now finally decided not to resume Mohatarfa from the District Boards, this proposal of the Special Finance Committee requiring the local bodies to pay enhanced contribution towards the maintenance charges of the Local Fund Dispensaries may therefore be considered now on its merits.

Vide abstract enclosed.

2. The maintenance of hospitals and dispensaries is acknowledged to be one of the primary

primary duties of Local Bodies and these bodies have to maintain these institutions with such -- assistance as might be reasonably claimed from Government. In Madras, the financial assistance given by Government towards the maintenance of Local Fund Dispensaries is given in the form of contributions so as to emphasise the primary obligation of local bodies to maintain them.

3. In the orders passed by Government on the recommendations of the Medical Relief Committee, Government have decided that the initial and recurring charges of dispensaries established subsequent to 31st March 1920 should be borne equally by Government and the local bodies. In regard to the dispensaries already existing, the allocation of charges under the rules in force at present is as follows:-

Government at present contribute the -- entire charges on account of the pay as well as travelling allowances of the Officers in charge of these institutions besides meeting the expenditure incurred on account of Europe medicines supplied to them.

An idea of the charges borne by Government and the Local Bodies concerned in the maintenance of Local Fund Dispensaries may be obtained by a reference to the annual report on the working of Hospitals and Dispensaries for the year 1921. According to statement II in the report, the total expenditure on account of Local Fund Dispensaries (142) during the calendar year 1921 is Rs. 3,86,098, of which the amount paid on account of salaries to Officers in charge of the institutions and the cost of -- Europe medicines payable by Government was Rs. 2,23,613. The total amount payable by the Local

Bodies on account of the maintenance of these dispensaries will therefore be Rs. 3,86,098 minus Rs. 2,23,613 or Rs. 1,62,485. (Vide statement -- attached)

Flag X

In view of the increased expenditure on account of salaries owing to the consolidation of High Price Allowances with Pay last year, the portion of charges payable by Government has since increased very largely. According to the budget of the current year, the total expenditure on -- account of Local Fund Dispensaries for the official year 1922-23 is Rs. 3,40,800. This of course does not include the cost of Europe Medicines supplied to these dispensaries which is borne entirely by Government. Assuming that the cost of Europe medicines to dispensaries during the official year is approximately equal to the value of the supply in the calendar year 1921, the total cost may be assumed to be about Rs. ~~70 to 80,000~~ 77200. The total cost of these local fund dispensaries may therefore be assumed to be

Budget grant (1922-23)	3,40,800
Cost of European medicines.	~~80,000~~
	~~4,20,000~~ 4,18,000.

The amount payable by Government on account of Salaries to Officers and Travelling Allowances, pay to Hakims etc., not chargeable to Local Bodies will amount to Rs. 1,80,228 as follows:-

Salaries.	1,67,124
Trav. Allces.	10,800
Hakims.	2,304
	1,80,228

If to this amount is added the charges on account of European medicines, the total amount of the contributions payable by Government on account of

these local Fund Dispensaries will be Rs. 2,57,428 and the amount contributed by the Local Boards is Rs. 1,60,572, that is to say, Government are at present paying more than 60% of the charges of these dispensaries. As Government have finally decided to hand over the Mohatarfa revenue to the Local Bodies, it is a matter for consideration whether this concession should not be coupled with a requisition that a more reasonable proportion of the cost of these dispensaries should be borne by the Local Bodies.

5. According to the recommendations of the Special Finance Committee, the Local Bodies should have to pay not only the ~~present~~ expenses paid at present, but also, one half of the expenses now incurred by Government on the Dispensaries, i.e., Rs. 1,60,500 plus Rs. 1,29,000 or about Rs. 2,90,000. This would mean a reduction of contribution now paid by Government to the extent of Rs. 1,29,000. I have already stated above that Government have decided that in regard to all dispensaries started subsequent to 31st May 1920, half the expenditure should be borne by Government. If this rule is followed in the case of institutions already existing, the contribution payable by Local Bodies would amount to roughly Rs. 2,09,000 which would mean an increase of Rs. 48,500 per annum over their present contribution.

Flag V

His Highness the Extraordinary Member is of opinion that the principle propounded in Government Order dated 31st May 1920 may be followed.

In making a calculation of the charges actually paid by the Local Bodies on account of the maintenance

maintenance of Local Fund Dispensaries, I find that the amounts actually paid by them are very much less than what they should pay under the rules in -- force. For instance, the total expenditure incurred on account of Local Fund Dispensaries exclusive of the charges on account of Europe medicines during the year 1921-22 was Rs. 3,03,638-10-5. The amounts recovered from the Local Bodies on account of this expenditure are as follows:-

Haq S.

Sale of Medicines. XVII Medical.	7,397-5-4	
Contributions. XXII Medical.	1,14,522-9-4	
	1,21,919	14 8

Under the rules in force, the Local Bodies have to bear all the charges with the exception of those incurred on account of the salaries and travelling allowances of officers as well as the cost of Europe medicines. As the cost of Europe medicines supplied to Local Fund Dispensaries is not noted in the budget at all, the amount actually payable by Government out of the total expenditure of Rs. 3,03,638-10-5 is as -- follows:-

Salaries of Officers.	1,35,744	15	8
Trav. Allces. to Officers.	18,354	1	9
Hakims etc.	2,304	0	0
	1,56,403	1	5

The charges that should therefore be borne by the Local Bodies are Rs. 3,03,638-10-5 minus Rs. 1,56,403-1-5 or Rs. 1,47,235-9-0. As against the expenditure of Rs. 1,47,235-9-0 they have -- actually paid Rs. 1,21,919-14-8 or Rs. 25,313-10-11 less than their proportionate charges.

The accounts of previous years also show that the contributions of the local bodies are below the amounts actually payable by them. The total amount recoverable from the Local Bodies on account of short collections during the last five years is as follows:-

1917-18.	Rs. 36,755
1918-19.	14,598
1919-20.	34,538
1920-21.	17,419
1921-22.	25,315
	1,28,625

It is for consideration as to how this short debit should be adjusted.

The short debit in the current year's budget is Rs. 48,072. This short debit in the accounts has been brought to the notice of the Comptroller who has promised to address Government for permission to debit to the local bodies the proportionate charges payable by them instead of expecting them to debit themselves with the proper amounts as has been the custom hitherto.

The questions for consideration are as follows

(a) Whether the local bodies should be asked to bear half the proportionate charges incurred on local fund dispensaries or be required to pay half the cost incurred on account of the salaries of Sub Assistant Surgeons and European medicines in addition to the charges now payable by them,

(b) How the short debit of Rs. 1,28,625 of the last five years should be adjusted, and

(c) What measures should be adopted with a view to avoid the short debits in future.

The Cashier should be specially called at once to arrange for the payment of due bills - viz. the Notate Funds - The Treasurer should be consulted immediately -

The Stamps that during the month of each - the amount in which each should be called for -

The note should be circulated for Consid. in case

a Statement should be kept showing Balance Notional Notional Balance what in hand Rec Pay

Flag Q.

do do do - do

Total Value Collected Cashier

4 1851

G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

Serial No.

3) Forwarded with compliments to the Chief Secretary
A statement showing the balances at the
credit of D^t Boards will follow.

5 PM
21/11/22

CHRS
21/11.

4) Forwarded with copies to the
Revenue for favour of early
treatment indicated in the
Demi-official of 18.11.22
from the Collector

by
22/11/22

In ~~Dft~~ Chemical

5) Draft please
DCS
22/11/22

6) Submitted for approval
C.S.
23/11/22

DCS
23/11/22

2nd Member)

3291
23-11-22

7) The figures given in the note & the
Special pass are not easily reconcilable
& I would like to know what the Board (CB.
& Secretariat have to say in the
matter. Should also like to know
the reasons for the short debit. After
knowing the exact position, orders may

NOTE—Contn. sheet.

284
1794

'G. R. S. III-2]

General and Revenue Secretariat. | File No. | of 19

Serial No.

DEWAN'S OFFICE.
DEC 24 1922
3032

REVENUE & AGRI. DEPT.
L. 2632
24 NOV 1922
MADRAS

issue necessary for all directing the necessary payments due within 12 months from the Devaswom Boards.

Clerk

Please submit. Dewan.

24/11/22

11 When a reply to Defr. called for, the information required by the members may be obtained also.

Let the complete file be laid before the Secretary since I have left Duty of the Secretary.

27/11/22

Second Member 27/11/22

3385
28-11-22

Clerk

28/11/22

Issue & re-submit

28/11/22

11 To The Comptroller
ro L 4022 D 28-11-22.
requests to arrange for the recovery of all dues to Govt from the Devaswom Boards

NOTE—Contn. sheet.

3138

F. R. S. III-2]

General and Revenue Secretariat. | Land File No. 129 of 19 21

Serial No.

13 Letter No 4 & S 261 dated the 21st Dec 1922 from the Comptroller to Govt forwarding information called for in 8C 11

11) Subd for orders with reference to the Dewan's minutes at paragraphs 2 & 9 the Office notes above.

C.S., Jud
18/1/23

CB
19.1.23.

Rev: Sec:)

4664/23/1/23

Secretary) 20/1/23

12) The Dewan's order in last para of page 2 and to arrange the matter automatically. Please note why we did not receive by last 8S proceedings of the Comptroller to transfer the amounts by book adjustment.

13 There is a balance shd Municipalities in their favour. Please note whether they have any balances at their credit in

NOTE—Contn. sheet.

Serial No.

the Treasuries. The Comptroller may be asked to draw up a statement showing the balances & amounts due on account of contributions from each District.

14 As regards the questions & suggestions the notes & contributions raised at page 6 ante post, this will have to be discussed by the full Committee & the Board as a whole.

Sd/-
22/1/23
Sd/- 24/1/23

15 The procedure under which the Comptr. office was adjusting the contributions was changed with a view to incorporate all the transactions of the local and Municipal bodies in their accounts and in order that the correct balances at the credit of these bodies may correspond with those shown in the Treasury Pass Book. A reversion to the old procedure will result in the Treasury balances not agreeing with the actual balances in favour of the local bodies. On this point the opinion the Comptroller may be called for.

NOTE—Contn. sheet.

F. R. S. [III-2]

3188

General and Revenue Secretariat. | Secd File No. 129 of 1921.

Serial No.

16 As regards the minus balances against the Kadur and Shimoga Dts, it is stated that the figures shown in col 4 of the Spl Officer's statement (flag Q) represent only the difference between the normal expenditure and normal income of the Dt Boards. and they do not show the actual balances in favour of the Dt Boards. According to the accounts of the Kadur and Shimoga Dt Boards, the actual balance at the credit of these Boards was Rs 44,637 and Rs 309,992 respectively on 1st July 1922.

17 A draft calling for the opinion of the Comptroller in regard to the charge of proceeds in respect of adjustments and for the statement of balances of contributions still due is submitted for approval

25/1/23
30.1.23

S. 2. VS.

Rev. Sec.: 1/2/23

18 Issue

15 To the Comptr 9.2.23

No L 5709 Dy 9-2.23.

Requests to furnish certain information.

NOTE.—Contn. sheet.

Contributions towards Medical Relief

G. R. S. III-2

General and Revenue Secretariat.

Med File No. 129 of 1921.

Serial No.

If approved the file may now be submitted to the 2nd member of Council, with reference to his minutes dated 22.1.23. at paragraphs 12 to 14 supra.

C.S.C. Mul
12/2/23

17.2.23

5612/12

Second Member/20 Inspite from his minutes may be awarded

21/2/23

21.2.23

Letter No. 371 L.A.D. dated the 21st March 1923 from the Comptroller to Govt. forwarding his opinion regarding the procedure to be adopted for adjustment of dues from local bodies on account of medical relief, and furnishing information regarding the balances of contributions due from Municipal Funds

2

NOTE—Contn. sheet.

G. R. S. III-2

General and Revenue Secretariat.

Land File No. 129 of 19 23

1530 3188

Serial No.

up to the end of 1920-21.

21) Subs for orders.

22) If approved the file will be sent to the Local Boards Conference office for taking further action in the matter of placing before the Conference the question of enhancing the ~~rate of contribution~~ ratio of contribution by Local bodies after perusal by the 2nd member

(Refee:— para 14 supra)

23) It is a point for orders whether the Govt Comptroller might be requested to call upon the municipal councils in arrears to pay up their dues forthwith. Nothing is said of the dues for 19 21-22 & 22-23.

C.S.D.
24/3/23.

26.3.23

Rev: Sec:
(Illegible) 27/28/3/23

6444
28.3.23

The procedure suggested by the Comptroller may be adopted.

This may be taken to mean the amounts due from the Municipalities as per the file may be communicated to the Secretary to the L.B. Conference

29/3

29/3/23

NOTE—Contn. sheet.

4930

G. R. S. III-2

General and Revenue Secretariat.

File No. of 19

Serial No.

DEWAN'S OFFICE.
Recd. on APR 3 1923
Reg. No. 766

Dy Secy to Govt
S.C. H/K
3/4/23
Rev: Sec:)

CJ 3.4.23

For perusal of the Council members minute dated 29-3-1923 together with copy of orders.

Dewan

UJ 3/4/23

Sec to Govt 4/4/23

Item at once CJ 4.4.23

To

The Comptroller
Legal Adviser
Dy Comrs
Presidents of Dist Mutt Bds
Presidents of City Municipal
President K.G.T.

No. L 6827-47
954-23

Approves of the procedure suggested by the Comptroller for the assignment of charges on account of Ayr Dispensaries & requests the issue of a circular in the matter

File returned to Medl Section
KP
7/5/23

NOTE—Contn. sheet.

B

D.O. No. 574

Chamundi Vihar, Mysore,

3rd June 1922.

My dear Mr Banerji,

I am in receipt of your note regarding the proposal of the Special Finance Committee to debit half the cost of the pay of the Sub Assistant Surgeons and - European Medicines in Local Fund Dispensaries to the Local Boards but regret very much the delay in replying it. I have perused the file connected with it and I - am of opinion that in consideration of the surplus --- amounts which the local boards will normally have at their disposal, if Government propose giving up Local Funds General and Mohatarfa to these Local Bodies, the recommendation of the Special Committee appointed to consider the question of Medical relief seems to be more feasible.

Yours sincerely,

A.R.Banerji, Esq., C.S.I.,C.I.E.,I.C.S.

Statement showing the Government contribution on account of Salaries and European medicines for Local Fund Institutions during the calendar year.1921.

District.	No. of L.F. institutions.	Contribution towards salaries.	Contributions towards European medicines.	Total.	Cost of European medicines.
		Rs.	Rs.	Rs.	Rs.
1. Bangalore.	20	18,450	13,952	32,402	13,952
2. K o l a r.	16	18,652	8,423	27,075	8,423
3. Tumkur.	13	12,937	6,315	19,252	6,315
4. Mysore.	24	22,006	13,975	35,981	13,975
5. Hassan.	15	15.006	6,279	21,285	6,279
6. Shimoga.	22	24,860	11,007	35,867	11,007
7. K a d u r.	21	21,279	10,875	32,154	10,875
8. Chitaldrug.	11	13,086	6,511	19,597	6,491
Total.	142	1,46,276	77,337	2,23,613	77,317

N.B. The details of account of charges in the Local Fund Dispensary at Hirebyle in the Kadur District which is said to have been newly opened have not be shown in the statement furnished by the Senior Surgeon.

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——————

General and Revenue Secretariat

(L.S.G.)

, *the* '91

Date of issue

Signed by

Section Local

File No. 129-21

Serial No 11

No. 1807

To The Controller to Government

Sir,

I am directed to ~~state that~~ the Govt. have considered the notice of Govt. third in several cases the full amount of Contribution due from local bodies towards the cost of the upkeep

over.

of the general L. F. Statements
in the State has not been
regularly received at
the close of each year,
and credited to Govt. I am directed
~~and~~ to request you
to ~~the~~ so forward as
early as practicable
for the ~~[illegible]~~ recovery
~~[illegible]~~ of all
dues to Govt from
these bodies and
credit the same to
Govt. and also obtain and forward the explana-
~~I am directed to~~
~~state further that it~~ tion of the officers of the
~~is strange that during~~ Audit department con-
~~the audit of L. F. accounts~~ cerned for not having
~~this omission was not~~ noticed the omission
~~noticed and to request~~ in the course
~~that the explanation~~ of the audit
of the audit department
for this omission might be obtained and
sent for the orders of Govt
I have &c.

List of enclosures.

Copied by

Examined by

C.B.
23/11/11

Secy to Govt. Rev Debt

Name of Dt. Bd.	Normal income including Mohatarfa and L.F. Gen.	Normal expenditure.	Balance.	Detailed particulars of Item No. 2		
				Mohatarfa.	L.F. General.	Distt. Funds.
1	2	3	4			
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bangalore.	1,23,114	84,252	38,862	25,000	55,000	43,114
K o l a r.	81,750	60,010	21,740	21.250	38,000	22,500
Tumkur.	1,15,300	72,460	42,840	43,000	31,000	41,300
Mysore.	1,65,000	1,14,413	50,587	49,000	40,000	76,000
Hassan.	93,060	78,424	14,636	21,000	18,000	54,060
Shimoga.	71,600	80,430	-- 8,830	20,000	16,000	35,600
K a d u r.	46,000	48,391	-- 2,391	12,000	20,000	14,000
Chitaldrug.	99,125	57,467	41,658	40,000	32,000	27,125
Total.	7,94,949	5,94,847	1,99,102	2,31,250	2,50,000	3,13,699

The statement gives particulars of the income and expenditure of District Boards only and does not include the figures relating to Taluk Boards or Village Panchayats.

Year.	Total cost of L.F. Dispensaries exclusive of the cost of Europe medicines -- supplied. Rs.	Expenditure debitable to salaries of Medical Staff on account of -- salaries, Travelling Allowances etc. Rs.	Balance payable by Local Bodies. Rs.	Receipts from Local Boards. Contributions. Rs.	Country medicines. Rs.	Total. Rs.	Balance recoverable. Rs.
1917-18.	1,93,359	1,00,273	93,086	52,809	3,522	56,331	36,755
1918-19-	2,55,321	1,47,830	1,07,491	85,484	9,409	92,893	14,598
1919-20.	2,59,136	1,44,170	1,14,966	73,061	7,368	80,429	34,537
1920-21.	2,78,905	1,56,536	1.22,369	98,693	6,257	1,04,950	17,419
1921-22.	3,03,639	1,56,403	1,47,236	1,14,523	7,397	1,21,920	25,316
Total.	12,90,360	7,05.212	5,85,148	4,22,570	33,953	4,56,523	1,28,625
Budget for 1922-23.	3,40,800	1,80,228	1,60,572	1,03,500	9,000	1,12,500	48,072

Accounts of expenditure under Local Fund Dispensaries for the Official Year 1921-22.

Items.			Amount.		
1. Medical Staff.					
Salaries.	...		1,35,744	15	8
Charge allowance.	...	...	86,351	8	3
2. Establishment.	...	...	25,895	3	6
3. T.A. to Medical Staff.		...	18,354	1	9
4. T.A. to Establishment.		...	391	13	0
5. Diet of patients.	...	...	7,069	4	9
6. Bedding and clothing.	...	...	2,713	9	6
7. Country medicines.	...	...	9,699	3	5
8. Other charges.	...	...	1,720	7	7
9. Contingencies.	...	...	15,698	5	0
		Total.	3,03,638	10	5
Deduct					
i. Contributions from Municipal Funds.			21,945	0	11
ii. District Funds.			92,484	5	5
iii. K.G.F. Sanitary Board			93	3	0
		Total deductions.	1,14,522	9	4
Net Local Fund Dispensaries.					
			3,03,638	10	5
			1,14,522	9	4
Net Local Fund Dispensaries.			Rs.1,89,116	1	1

Extracted from the Accounts of the Comptroller's office

CRM.

25439

Med 129-21-13

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. LAD.261. Enclosure.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 21st Dec. *192* 2

REV. DE
DEC 1922

3138
22.12.22

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To.

T. E. Jayaram Iyer Esq., B.A., B.L.,
Secretary to the Government of Mysore.

Revenue *Department.*

SIR

With reference to your letter No.4022/Med.129-21-11 dated 28th November 1922 re the recovery of contribution due to Government from Local Bodies towards the upkeep of Local Fund Dispensaries in the State, I have the honor to state that so long as the accounts of Municipal and District Funds were audited and reviewed in this office, all transactions affecting the Fund and State revenues were being adjusted by book transfer and the contribution due from the Local bodies was being recovered in full. But from 1917-18 the procedure was ordered to be changed and all adjustments between general revenues and the District or Municipal Funds were required to be made by actual payment either in cash or by cheque into the treasury by Presidents of Local Bodies. Necessary instructions were accordingly issued to the Presidents of Local Bodies in this office Circular No.2177/LAD. dated 28th May 1917 to pay every month ~~1/x~~ 1/12 of the amount of contribution due on account of Dispensaries as provided for in the budget of Local Bodies.

In accordance with instructions contained in para 100 of the M.A.C. Vol. IV Part II all irregularities in the payment of such contri-

butions

contributions on account of charges connected with the medical relief or pensionary contributions are noticed by the Local Audit Staff during the Local Audit of the Municipal or District Fund Accounts. The amount due and remaining unpaid is noticed in each audit note and the arrear amount due is brought forward in each successive audit note. I append herewith Extracts from several audit notes from which it will be seen that the Local Auditors have in accordance with the instructions given by this office for the conduct of audit been bringing to the notice of Presidents any omission or delay in payment of the contribution. I have also addressed special letters now and then and I have again asked the Deputy Commissioners of Districts to issue necessary instructions to Presidents of District Boards and Municipalities to pay up immediately the arrears of contribution if any, and to pay in future all such contributions before the close of each year.

I have the honor to be,
Sir,
Your most obedient servant,

T. Satyaraj Chetty

Comptroller.

SAM

6102 GPB—6,000—27-8-21

C. O 45-Rec. —]

.....Department

192

FROM

T. SATYARAJ CHETTY, ESQ., B.A.,

Comptroller to the Govt. of H. H. the Maharaja of Mysore

To

.....ESQ.,

Secretary to the Govt. of Mysore,

Dept.

Dated

Despatched

Received

No.....

Subject matter.

6.	Shimoga Town Municipality	July 1920 to December'20.	The contributions due by the Municipality for the years 1919-20, 20-21 and half year ending December 1921 on account of the maintenance charges of the Local Fund Dispensary and the Pensionary Contribution towards the pensionable establishment Staff were not paid in spite of instructions in previous audits and omissions pointed out during the current audit and the persistent ~~to~~ pay the contribution requires investigation.
7.	Saklespur Municipality.	January to June 1921.	The following contributions were not paid:-

Particulars.	Amount.	Period.
Medical Relief.	Rs.322/-	each for 1919-20 and 1920-21.
Provincial (Edn)	x	x.

Why this contribution was not paid may be explained.

Extract of the irregularities noticed during audit in respect of payment of contribution by Local Bodies.

	Name of Municipality.	Period of audit.	Note of objection.
1.	Holenarasipur.	January to June 1922.	Contributions to Provincial Funds for the last 4 years i.e., from 1918-19 to 1921-22 at Rs.350/- per ammum was not paid. Explanation as to why this amount was not paid may not only be furnished but the amount should be paid and the fact intimated to the Comptroller.
2.	Hassan Town Municipality.	do.	Contributions to Provincial Funds, Medical Department Redfern Memorial Hospital &c were paid without formal bills being obtained from the Departments concerned or without bills being prepared in the Municipal Office and passed by the President. (Vide item No.3 of the Objection Statement).
3.	Arkalgude ,,	do.	The Treasury Officers acknowledgments were not produced for the amounts paid in the following cases by crossed cheques in favour of the Treasury Officer on 30th June 1922. (1) Rs.292/- paid on cheque No.30 dated 30-6-22 on account of contribution to Local Fund Dispensary.
4.	Molakalmuru ,,	January'21 to June'22	The sum of Rs.270 referred to in obj. No.17 may be paid to the Treasury immediately for credit to Medical Department.
5.	District Board, Kadur.	July 1920 to June 1921.	Medical charges of Local Fund Dispensary at Sringere recoverable from the Sringere Town Municipality have not been recovered for the last 6 years. The entire Medical charges of Sringere Local Fund Dispensary are paid in the first instance by the District Board after the actual cost thereof is ascertained from the Medical Department. Then $\frac{3}{4}$ of the actuals are recovered from the Seringere Municipality to District Funds. The actuals for 5 years from 1915-16 to 1919-20 amount to Rs.3,556-12-6 and $\frac{3}{4}$ of the actuals works upto Rs.2,667-9-4 The actuals for 1920-21 were stated to have not yet been intimated by the Medical Department (Vide Objection No.13).

G. R. S. VI—G/32]

SUBJECT.....

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Diary No. of letter replied to 3138

General and Revenue Secretariat
(L&S)
, the *191* .

Date of issue 9/2/23

Signed by [illegible]

Section Third
File No. 128-24
Serial No. 15

No. L 5709

To The Comptroller & Asst

Sir,

With reference to the correspondence ending with your letter No L&D 261 dated the 21st Dec 1922, I am directed to request you to be so good as to ~~state~~ state why the old procedure of authorising the over Comptroller

to trans for the amount by book adjustment should not be reverted to, in the matter of the adjustment of contributions from local bodies, towards the upkeep of local Fund this pensions in the State.

A statement shewing the balances of amounts due to Govt from local & Municipal and Dt Boards in all the districts in this connection, may also be submitted as a very early date.

Yours etc

U/r 9/2/2

8.2.25 Secy to Govt Rev Dept

Copied by

Examined by

30/1/23

9.2

34580

Med Dg-21-6

WD 0759—GPB—8,000—17 3-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to
No. 371 LAD 21

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 21 March 1923

4930-M

FROM

T. SATYARAJ CHETTY ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

22 MAR 1923

To

T. E. Jayaram Iyer Esq., B.A., B.L.,

Secretary to the Government of Mysore,

Revenue Department, BANGALORE.

SIR,

With reference to your letter No.5709/Med.129-21-15 dated the 9th February 1923, I have the honour to state that under the present procedure of representing transactions of the District and the Municipal Funds in Government Accounts, book adjustments in this office effecting the accounts of these bodies are not permitted. The present rule is a wholesome one as it is intended to prevent differences that would otherwise arise between Government accounts and those of the Local Bodies.

According to the existing procedure the total expenditure incurred on Local Fund Dispensaries is charged off to a service head just as any other expenditure incurred on Government services. The grants for such expenditure are allotted in the annual Budget without I presume, any reference to the Local Bodies concerned. Provision is no doubt made in the Budgets of the Local Bodies for payment of contribution to Government for maintenance of Dispensaries, but they do not generally agree with the total grants allowed in the State Budget. The District Boards are required to pay monthly to Government

1/12th of the amount provided for in their Budgets and the actual receipt ~~Budgets and the actual receipts~~ are taken in Government accounts to reduce the expenditure incurred. The recoveries are not uniform as arrears generally remain at the close of the year. Further, it does not seem to be right to charge to the General Revenues, expenditure incurred on the Dispensaries in excess of the amount actually recovered from them. These causes affect the calculations of our Budget Estimates and I suggest the following procedure which if approved, is expected to remove the present difficulties.

3. The grant and expenditure on account of Local Fund Dispensaries for items that are recoverable from District Boards and Municipalities will be shown separately in Estimates and accounts. Only salaries, (excluding charge allowances) of Sub Assistant Surgeons (and cost of Europe medicines) are under the ~~the~~ existing rules met from State Revenues. All other charges of Local Fund Dispensaries are recoverable from the District Boards and the Municipalities. One twelfth of the amount provided for such expenditure in the State Budget will be paid by the Local Bodies in advance, every month. There will, however, be differences between the estimates and actuals which may not be taken to affect the recoveries as such differences will be small and may be overlooked and the excesses and deficiencies will adjust themselves. The method of recovering estimated amounts will avoid the trouble and confusion that now exists and would also result in the recoveries being uniform and regular and effected promptly.

In order to effectually watch the recoveries and also to avoid fluctuations in expenditure charged to the State Revenues, the amount recoverable every month will be taken to an advance head in this office. If the contribution payable by any of the District Boards or Municipalities is not paid up before the end of the month to which it relates, the Treasury Officer will be asked to charge the amount in the Pass Books of the Boards concerned.

4. Early orders may be passed on these proposals so that they may be adopted in the framing of the Budget Estimates for the next year now on hand.

5. The statement showing the balances of contributions due from Municipal Funds up to end of 1920-21 is herewith forwarded and nothing was due from District Funds.

I have the honor to be,

Sir,

Your most obedient servant,

Comptroller.

CV/21-3

Statement showing the Medical contributions due by the Several municipalities in the State from 1917-18 to 1920-21.

District	Municipality	Amount due 1917-18	1918-19	1919-20	1920-21	Remarks
	Bangalore city	-	-	2427	5502	
	Mysore city	1216	-	1080	1120	
Bangalore	Doddballapur	-	-	202	-	
" "	Kankanhalli	-	342	120	-	
	Sarjapur	-	-	-	105	
	Vadigenahalli	-	-	180	-	
Kolar	Srinivaspur	-	90	-	-	
	Mulbagal	-	-	198	342	
	Siddaghatta	-	-	-	260	
	Chickballapur	-	-	550	-	
	Goribidnur	-	90	-	-	
	Malur	-	90	251	298	
Tumkur	Maddagiri	-	-	-	215	
	Chickanayakanahalli	-	-	144	-	
	Gubbi	-	205	221	-	
	Tiptur	-	216	60	60	
	Turuvekere	-	146	164	-	
Mysore	Yedatore	-	155	157	196	
	Nanjangud	218	-	-	160	
	T. Narsipur	180	90	-	-	
	Mandagere	-	-	-	90	
	Nagamangala	-	-	-	93	
	Melkote	-	-	-	180	
	Sathegala	-	-	-	90	
	Maddur	-	-	-	20	
Hassan	Arsikere	-	-	210	272	
	Sakaleshpur	-	-	322	332	
	Belur	-	241	258	-	
	Channarayapatna	-	193	210	-	
	Holenarsipur	-	-	-	180	
Shimoga	Shimoga	-	245	213	259	
	Honnali	-	-	340	90	
	Shikarpur	108	346	361	362	
	Sagar	-	-	-	568	
	Bhadravati	-	292	-	-	
	Sirsi	-	288	296	-	
Kadur	Birur	225	285	196	-	
Chitaldrug	Molakalmuru	-	-	148	316	
	Molakalmur	-	90	14	-	

Compared
17-3-23.

17-3-23

G.R..S VI G 34

SUBJECT:.....

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Diary No. of letter replied to... 4930

Section Land

File No. 122-21

Serial No. 17

General and Revenue Secretariat

(289)

Proceedings of the Government of His Highness the Maharaja of Mysore.

, *the* 192 .

Date of issue... 5/4/23

Signed by... Mr CES

Read— Correspondence among with the following letter No 371/L.A.D. dated the 21st March 1923 from the Comptroller to Govt suggesting certain procedure for the ~~payment~~ adjustment regular adjustment of the contribution recoverable from the Dt Boards & municipal Councils towards the cost of the upkeep of the local fund dispensaries in the State.—

(Here enter letter in Extenso).

Order No.

May this be

i Printed ?

ii treated as a standing order ?

iii published in the Gazette.

English Part ?

iv translated ?

v placed at the disposal of the press ?

vi published in the Gazette,
Kannada Part ?

Order No L 6825 - 47

The procedure suggested by the Comptroller for the recovery of dues from local bodies as is approved. The Comptroller is requested to issue necessary circular orders in the matter.

2) Steps should also be taken by him to recover forthwith the arrears of contributions due from the municipalities Councils. ~~as per statement attached.~~

4/7
4/7

12/3/23

Secy to Govt
Rev Dept

C.B. 3.4.23.

H.M. 3423

To

The Comptroller to Govt
The Senior Inspector of Local Fund Audit
The Dy Comrs of [illegible] for communication to the General Municipal Councils
The Presidents of all [illegible] (Bangalore Kolar & Harihar Mun. the Dy Comrs)
The Presidents of the City Municipal Councils of Bangalore Mysore.
The President, K.G.F. Sanitary Board

List of enclosures.

Copied by

Examined by

Copy to J.B. Section

C.B.
3/4/23

WD 1883--GPB—1,000,00--21-12-21

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS.

G. O. No. L. 6827-47—Med. 129-21-17, dated 5th April 1923.

Contributions.

Procedure for adjustment of —— from local bodies for the up-keep of Local Fund Dispensaries.

READ—

Correspondence ending with the following letter No. 571—L. A. D., dated the 21st March 1923, from the Comptroller to Government, suggesting certain procedure for the regular adjustment of the contributions recoverable from the District Boards and Municipal Councils, towards the cost of the up-keep of the Local Fund Dispensaries in the State:—

"With reference to your letter No. 5709—Med. 129-21-15, dated the 9th February 1923, I have the honour to state that under the present procedure of representing transactions of the District and the Municipal Funds in Government accounts, book adjustments in this office effecting the accounts of these bodies are not permitted. The present rule is a wholesome one as it is intended to prevent differences that would otherwise arise between Government accounts and those of the local bodies.

According to the existing procedure the total expenditure incurred on Local Fund Dispensaries is charged off to a service head just as any other expenditure incurred on Government services. The grants for such expenditure are allotted in the annual budget without, I presume, any reference to the local bodies concerned. Provision is no doubt made in the budgets of the local bodies for payment of contribution to Government for maintenance of dispensaries, but they do not generally agree with the total grants allowed in the State Budget. The District Boards are required to pay monthly to Government one-twelfth of the amount provided for in their budgets and the actual receipts are taken in Government accounts to reduce the expenditure incurred. The recoveries are not uniform as arrears generally remain at the close of the year. Further, it does not seem to be right to charge to the general revenues, expenditure incurred on the dispensaries in excess of the amount actually recovered from them. These causes affect the calculations of our budget estimates and I suggest the following procedure which, if approved, is expected to remove the present difficulties.

3. The grant and expenditure on account of Local Fund Dispensaries for items that are recoverable from District Boards and Municipalities will be shown separately in estimates and accounts. Only salaries (excluding charge allowances) of Sub-Assistant Surgeons and cost of Europe medicine are, under the existing rules, met from State revenues. All other charges of Local Fund Dispensaries are recoverable from the District Boards and the Municipalities. One-twelfth of the amount provided for such expenditure in the State Budget will be paid by the local bodies in advance, every month. There will, however, be differences between the estimates and actuals which may not be taken to affect the recoveries as such differences will be small and may be overlooked and the excesses and deficiencies will adjust themselves. The method of recovering estimated amounts will avoid the trouble and confusion that now exists and would also result in the recoveries being uniform and regular and effected promptly.

In order to effectually watch the recoveries and also to avoid fluctuations in expenditure charged to the State revenues the amount recoverable every month will be taken to an advance head in this office. If the contribution payable by any of the District Boards or Municipalities is not paid up before the end of the month to which it relates, the Treasury Officer will be asked to charge the amount in the Pass Books of the Boards concerned.

No. L. 6827-47—Med. 129-21-17, dated 5th April 1923.

4. Early orders may be passed on these proposals so that they may be adopted in the framing of the budget estimates for the next year now on hand.

5. The statement showing the balances of contributions due from Municipal Funds up to end of 1920-21 is herewith forwarded and nothing was due from District Funds."

Order No. L. 6827-47—Med. 129-21-17, dated 5th April 1923.

The procedure suggested by the Comptroller for the recovery of dues from local bodies is approved. The Comptroller is requested to issue necessary circular orders in the matter.

2. Steps should also be taken by him to recover forthwith the arrears of contributions due from the Municipal Councils.

T. E. JEYARAMA AIYAR,
Secy. to Govt., Rev. Dept

To—The Comptroller to the Government of Mysore.
The Senior Surgeon in Mysore.
The Deputy Commissioners of Districts for communication to the several Municipal Councils.
The Presidents of all District Boards.
The Presidents of the City Municipal Councils of Bangalore and Mysore.
The President, Kolar Gold Fields Sanitary Board.

Exd.—C. R.

W.D. 1841—GPB—495—16-4-23